



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0911-55904265

**51 Toole County**

**0911 Shelby H S**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** Carmelita Flynn **Phone #:** (406) 424-8909

(Signature)

(Date)

**Chair, Board of Trustees:** Brian Aklestad

(Signature)

(Date)

**County Superintendant** Boyd Jackson

(Signature)

(Date)

## Software

**Accounting Package:** Black Mountain

**For FY16 did the district employ a certified special education director?** No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
102	Flex Donations	FEDERAL		
108	State OTO Indian Education for All	STATE		state
112	Pre-Employment Trans Svs(Voc. Rehab)	FEDERAL		84.126A
114	Jobs for Montana Graduates	STATE		State
115	Graduation Matters	STATE		
116	Video & Equipment -3 Rivers	LOCAL		
161	Coyote Re-Act	STATE		
346	Vo Ed All Career & Tech Ed Programs	STATE		State
515	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
826	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	209,265.70	40,972.92	93,361.74	8,262.74
02	Taxes Receivable - Real and Personal (120-149)	48,073.63	1,856.39	2,434.77	
03	Taxes Receivable - Protested (150-159)	87,027.11	8,382.24	6,116.30	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				313.12
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	344,366.44	51,211.55	101,912.81	8,575.86
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	135,100.74	10,238.63	8,551.07	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	116,644.29	5,411.01		7,526.75
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	92,621.41	35,561.91	93,361.74	1,049.11
52	<b>TOTAL FUND BALANCE/EQUITY</b>	209,265.70	40,972.92	93,361.74	8,575.86
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	344,366.44	51,211.55	101,912.81	8,575.86

# Trustees' Financial Summary

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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		38,253.51	63,741.15	649.32
02	Taxes Receivable - Real and Personal (120-149)				1,618.36
03	Taxes Receivable - Protested (150-159)				11,424.69
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			1,104.04	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		38,253.51	64,845.19	13,692.37
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				13,043.05
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			4,971.16	
48	Fund Balance for Budget		38,253.51	59,874.03	649.32
52	<b>TOTAL FUND BALANCE/EQUITY</b>		38,253.51	64,845.19	649.32
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		38,253.51	64,845.19	13,692.37

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	30,603.66		14,543.77	20,307.34
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	3,965.41			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	34,569.07		14,543.77	20,307.34
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	252.06		11,397.00	
48	Fund Balance for Budget	34,317.01		3,146.77	20,307.34
52	<b>TOTAL FUND BALANCE/EQUITY</b>	34,569.07		14,543.77	20,307.34
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	34,569.07		14,543.77	20,307.34

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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,503.70	83,435.53		
02	Taxes Receivable - Real and Personal (120-149)	948.05			3,252.51
03	Taxes Receivable - Protested (150-159)	7,761.86			21,227.63
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	10,213.61	83,435.53		24,480.14
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	8,709.91			24,480.14
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	1,503.70	44,063.87		
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		39,371.66		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,503.70	83,435.53		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	10,213.61	83,435.53		24,480.14

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	14,815.37	50,068.36		
02	Taxes Receivable - Real and Personal (120-149)		827.78		
03	Taxes Receivable - Protested (150-159)		8,077.77		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	14,815.37	58,973.91		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		8,905.55		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	1,563.98	17,405.80		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	13,251.39	32,662.56		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	14,815.37	50,068.36		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	14,815.37	58,973.91		



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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		5,738.19	78,263.40	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		5,738.19	78,263.40	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		5,738.19	78,263.40	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		5,738.19	78,263.40	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		5,738.19	78,263.40	



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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	555,919.73	465,930.15
1190	Penalties and Interest on Taxes	1,125.76	1,181.09
1510	Interest Earnings	1,428.92	2,189.18
1900	Other Revenue from Local Sources	1,504.94	16,572.31
3110	Direct State Aid	569,848.56	587,666.43
3111	Quality Educator	52,048.62	50,804.16
3112	At Risk Student	3,827.20	3,634.53
3113	Indian Education For All	3,019.20	3,111.12
3114	American Indian Achievement Gap	2,400.00	2,460.00
3115	State Spec Ed Allowable Cost Pymt to Districts	37,731.60	55,643.72
3116	Data For Achievement	2,220.00	2,980.00
3118	Natural Resource Development	4,060.83	6,597.49
3120	State Guaranteed Tax Base Aid	70,079.05	68,310.42
3444	State School Block Grant	244,331.20	244,331.20
3445	State Combined Fund School Block Grant	0.00	25,249.54
3446	SB96 Block Grant Reimbursement	11,207.19	0.00
3460	Montana Oil and Gas Tax	12,635.59	9,744.81
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,573,388.39</b>	<b>1,546,406.15</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	532,912.40	514,018.74	
			2XX Personal Services - Employee Benefits	113,625.49	55,368.60	
			3XX Purchased Professional and Technical Services	5,135.00	3,990.00	
			4XX Purchased Property Services	21,553.58	15,971.89	
			5XX Other Purchased Services	4,006.37	8,394.33	
			6XX Supplies and Materials	36,553.16	34,706.63	
			7XX Property and Equipment Acquisition	3,500.00	12,811.19	
			810 Dues and Fees	2,077.50	1,333.50	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	39,339.09	30,500.11	
			2XX Personal Services - Employee Benefits	3,069.03	4,395.55	
			6XX Supplies and Materials	327.00	0.00	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	70,528.55	61,525.53	
			2XX Personal Services - Employee Benefits	490.71	2,386.04	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	4,740.66	2,752.00
		<b>23XX Support Services - General Administration</b>			
		1XX Personal Services - Salaries		48,554.48	49,069.47
		2XX Personal Services - Employee Benefits		8,956.02	8,463.18
		3XX Purchased Professional and Technical Services		4,649.87	5,300.61
		4XX Purchased Property Services		27.50	27.50
		5XX Other Purchased Services		4,303.13	5,342.46
		6XX Supplies and Materials		905.29	1,074.22
		810 Dues and Fees		3,340.41	2,348.60
		8XX Other Expenditures		1,278.83	1,278.83
		<b>24XX Support Services - School Administration</b>			
		1XX Personal Services - Salaries		71,126.66	64,511.97
		2XX Personal Services - Employee Benefits		316.90	8,154.94
		5XX Other Purchased Services		4,290.88	3,034.25
		6XX Supplies and Materials		1,835.87	1,286.82
		810 Dues and Fees		1,372.00	1,529.00
		<b>25XX Support Services - Business</b>			
		1XX Personal Services - Salaries		14,780.41	14,172.94
		2XX Personal Services - Employee Benefits		2,217.66	2,300.75
		3XX Purchased Professional and Technical Services		4,736.74	3,891.39
		5XX Other Purchased Services		1,118.07	1,026.05
		6XX Supplies and Materials		465.45	641.60
		810 Dues and Fees		425.00	622.14
		<b>26XX Operation and Maintenance of Plant Services</b>			
		1XX Personal Services - Salaries		86,745.43	100,725.39
		2XX Personal Services - Employee Benefits		16,083.40	17,129.86
		3XX Purchased Professional and Technical Services		14,964.78	14,344.92
		4XX Purchased Property Services		74,378.55	80,224.93
		5XX Other Purchased Services		11,352.40	10,622.52
		6XX Supplies and Materials		59,305.52	24,604.39
		7XX Property and Equipment Acquisition		9,543.77	0.00
		810 Dues and Fees		368.00	333.00
		<b>4XXX Facilities Acquisition and Construction Services</b>			
		3XX Purchased Professional and Technical Services		0.00	6,451.00
		6XX Supplies and Materials		0.00	1,100.36
		7XX Property and Equipment Acquisition		0.00	45,640.00
		<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>			
		840 Principal On Debt		898.68	15,136.27
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
		1XX Personal Services - Salaries		53,374.82	56,326.35
		2XX Personal Services - Employee Benefits		3,474.70	4,117.47





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	445.05	0.00
			<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>		
			920 Resources Transferred to Other School Districts or Cooperatives	2,260.91	20,289.55
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	6,985.32
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	8,374.65	8,181.15
			2XX Personal Services - Employee Benefits	394.86	461.50
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	23,494.08	15,043.25
			2XX Personal Services - Employee Benefits	123.30	82.08
			3XX Purchased Professional and Technical Services	680.00	1,580.40
			4XX Purchased Property Services	675.00	885.00
			5XX Other Purchased Services	12,271.79	9,418.73
			6XX Supplies and Materials	2,362.55	4,246.10
			810 Dues and Fees	2,750.74	1,590.00
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	18,571.74	23,845.93
			2XX Personal Services - Employee Benefits	931.13	1,276.71
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	72,754.50	91,966.23
			2XX Personal Services - Employee Benefits	486.63	408.32
			3XX Purchased Professional and Technical Services	3,620.00	4,492.80
			4XX Purchased Property Services	1,836.00	2,462.00
			5XX Other Purchased Services	40,242.23	56,184.13
			6XX Supplies and Materials	36,626.89	31,860.15
			7XX Property and Equipment Acquisition	1,327.00	0.00
			810 Dues and Fees	4,281.00	3,289.00
	<b>999 Undistributed</b>				
		<b>9999 Undistributed</b>			
			971 Residual Equity Transfers Out	925.73	12,523.18
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,578,485.54</u>	<u>1,596,058.82</u>



# Trustees' Financial Summary

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## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance	265,054.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,546,406.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,596,058.82	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      116,644.29      Less Last Year                      122,780.69      (4b)	-6,136.40	
	-6,136.40	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	209,265.70	(5)

# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	84,537.74	43,780.06
	1190 Penalties and Interest on Taxes	150.93	165.84
	1510 Interest Earnings	243.15	409.15
	2220 County On-Schedule Trans Reimb	11,533.70	20,678.10
	3210 State On-Schedule Trans Reimb	11,533.72	13,750.07
	3444 State School Block Grant	8,896.49	8,896.49
	3446 SB96 Block Grant Reimbursement	1,866.69	0.00
	3460 Montana Oil and Gas Tax	1,445.51	560.96
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>120,207.93</b>	<b>88,240.67</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>23XX Support Services - General Administration</b>				
		1XX Personal Services - Salaries		15,366.73	15,698.60
		2XX Personal Services - Employee Benefits		2,589.33	2,481.55
	<b>25XX Support Services - Business</b>				
		1XX Personal Services - Salaries		3,695.12	3,543.26
		2XX Personal Services - Employee Benefits		554.46	575.20
	<b>26XX Operation and Maintenance of Plant Services</b>				
		3XX Purchased Professional and Technical Services		517.50	0.00
		4XX Purchased Property Services		250.00	900.00
		6XX Supplies and Materials		0.00	178.28
		7XX Property and Equipment Acquisition		2,360.00	0.00
	<b>27XX Student Transportation Services</b>				
		1XX Personal Services - Salaries		43,434.77	41,695.92
		2XX Personal Services - Employee Benefits		4,640.19	5,855.14
		3XX Purchased Professional and Technical Services		4,733.03	1,590.78
		4XX Purchased Property Services		7,559.82	9,425.34
		5XX Other Purchased Services		9,008.41	6,603.61
		6XX Supplies and Materials		11,090.67	10,790.80
		810 Dues and Fees		173.00	74.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>105,973.03</b>	<b>99,412.48</b>



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## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance					49,387.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					88,240.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					99,412.48	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	5,411.01	Less Last Year	2,653.47	(4b)	2,757.54	
					2,757.54	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					40,972.92	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 11
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	13,361.47	33,687.81	
	1190 Penalties and Interest on Taxes	44.96	38.29	
	1510 Interest Earnings	1,287.95	1,163.79	
	3460 Montana Oil and Gas Tax	59.86	87.89	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		14,754.24	34,977.78	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	0.00	40,000.00
261	998 School Safety Transfers to Building Reserve Fund				
	61XX Operating Transfers to Other Funds				
		911 School Safety Transfer to Building Reserve Fund		114,120.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				114,120.00	40,000.00

Schedule Of Changes Worksheet					Fund Code 11
Beginning Fund Balance					98,383.96 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					34,977.78 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					40,000.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					93,361.74 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	52.07	221.00
	1611 National School Lunch Program	76,525.17	77,629.48
	3220 State Food Services Match	759.85	310.64
	4550 Federal Child Nutrition	135,688.68	136,123.47
	6100 Material Prior Period Revenue Adjustments	0.00	-990.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>213,025.77</b>	<b>213,294.09</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	6,551.00	21,885.28
			2XX Personal Services - Employee Benefits	341.92	32,547.23
			5XX Other Purchased Services	3,260.10	4,028.27
			6XX Supplies and Materials	182,930.86	175,853.91
			810 Dues and Fees	1,854.26	1,256.40
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>194,938.14</b>	<b>235,571.09</b>

#### Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	23,326.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	213,294.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	235,571.09	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	7,526.75	
Less Last Year	0.00	(4b)
	7,526.75	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,575.86	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	184.08	423.75
	2240 County Retirement Distribution	225,996.01	152,927.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>226,180.09</b>	<b>153,351.66</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	82,142.11	81,664.45	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	4,824.09	5,094.89	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	11,017.88	9,857.68	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	10,051.48	10,213.86	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	10,559.53	10,070.45	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	2,480.93	2,600.70	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	14,300.97	15,197.57	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	6,413.12	5,820.87	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	8,675.73	8,838.99	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	8,515.61	8,660.33	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	910.50	1,239.85	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	5,438.56	1,282.03	
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	0.00	2,721.89	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,791.13	3,661.71	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	11,034.16	11,659.40	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	675.28	3,043.82	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				179,831.08	181,628.49	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					66,530.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					153,351.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					181,628.49	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					38,253.51	(5)





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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
<b>102 Flex Donations</b>		
1900	Other Revenue from Local Sources	13,210.68
<b>112 Pre-Employment Trans Svs(Voc. Rehab)</b>		
4740	Pre-Employment Transition Services (DPHHS)	10,000.00
<b>114 Jobs for Montana Graduates</b>		
3290	State - Other State Grants	3,000.00
<b>116 Video &amp; Equipment -3 Rivers</b>		
1920	Contributions/Donations from Private Sources	15,000.00
<b>161 Coyote Re-Act</b>		
3290	State - Other State Grants	4,000.00
<b>346 Vo Ed All Career &amp; Tech Ed Programs</b>		
3900	State Career & Technical Ed Entitlement	8,454.00
<b>515 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>		
4120	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	15,136.00
<b>826 Vo Ed Carl Perkins Basic Grant</b>		
4510	Carl Perkins (Federal Vo-Ed) - Basic Grant	8,890.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>77,690.68</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
<b>102 Flex Donations</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
		6XX	Supplies and Materials		2,010.90
		810	Dues and Fees		700.00
	<b>25XX Support Services - Business</b>				
		5XX	Other Purchased Services		240.00
			<b>102 Subtotal</b>		<u>2,950.90</u>
<b>108 State OTO Indian Education for All</b>					
	<b>329 State Miscellaneous Grants</b>				
	<b>221X Improvement of Instruction Services</b>				
		1XX	Personal Services - Salaries		520.46
		2XX	Personal Services - Employee Benefits		117.85
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
	<b>1XXX Instruction</b>				
		6XX	Supplies and Materials		399.00
			<b>108 Subtotal</b>		<u>1,037.31</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
112	Pre-Employment Trans Svs(Voc. Rehab)				
	329	State Miscellaneous Grants			
		221X	Improvement of Instruction Services		
			6XX Supplies and Materials		690.26
			<b>112 Subtotal</b>		690.26
114	Jobs for Montana Graduates				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			6XX Supplies and Materials		89.67
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		1,750.00
			<b>114 Subtotal</b>		1,839.67
115	Graduation Matters				
	324	Graduation Matters Montana			
		1XXX	Instruction		
			5XX Other Purchased Services		753.48
			<b>115 Subtotal</b>		753.48
116	Video & Equipment -3 Rivers				
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			6XX Supplies and Materials		15,000.00
			<b>116 Subtotal</b>		15,000.00
161	Coyote Re-Act				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			5XX Other Purchased Services		300.00
			6XX Supplies and Materials		1,845.57
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries		1,500.00
			2XX Personal Services - Employee Benefits		255.77
			<b>161 Subtotal</b>		3,901.34
346	Vo Ed All Career & Tech Ed Programs				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		5,765.30
			<b>346 Subtotal</b>		5,765.30
515	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		3,543.29



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## Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services		1,150.36
			6XX Supplies and Materials		10,442.35
			<b>515 Subtotal</b>		<b>15,136.00</b>

### 826 Vo Ed Carl Perkins Basic Grant

#### 451 Carl Perkins (Federal Vo-Ed) - Basic Grant

##### 1XXX Instruction

	5XX Other Purchased Services	891.00
	6XX Supplies and Materials	7,999.00
	<b>826 Subtotal</b>	<b>8,890.00</b>

**Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:** 55,964.26

## Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	38,808.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	77,690.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	55,964.26	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)                      0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year                      4,971.16      Less Last Year                      660.83      (4b)                      4,310.33		
	4,310.33	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	64,845.19	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 Flex Donations	13,210.68	2,950.90	10,259.78
108 State OTO Indian Education for All	0.00	1,037.31	-1,037.31
112 Pre-Employment Trans Svs(Voc. Rehab)	10,000.00	690.26	9,309.74
114 Jobs for Montana Graduates	3,000.00	1,839.67	1,160.33
115 Graduation Matters	0.00	753.48	-753.48
116 Video & Equipment -3 Rivers	15,000.00	15,000.00	0.00
161 Coyote Re-Act	4,000.00	3,901.34	98.66
346 Vo Ed All Career & Tech Ed Programs	8,454.00	5,765.30	2,688.70
515 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	15,136.00	15,136.00	0.00
826 Vo Ed Carl Perkins Basic Grant	8,890.00	8,890.00	0.00
<b>Total</b>	<b>77,690.68</b>	<b>55,964.26</b>	<b>21,726.42</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	43,874.25	63,375.60
	1190 Penalties and Interest on Taxes	85.63	102.71
	1510 Interest Earnings	83.56	18.53
	3460 Montana Oil and Gas Tax	821.60	289.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		44,865.04	63,786.49

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	54,309.32	49,500.68
			2XX	Personal Services - Employee Benefits	5,634.53	5,857.01
			6XX	Supplies and Materials	881.00	122.86
		26XX	Operation and Maintenance of Plant Services			
			1XX	Personal Services - Salaries	5,784.56	7,832.29
			2XX	Personal Services - Employee Benefits	335.09	473.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				66,944.50	63,786.49	

Schedule Of Changes Worksheet						Fund Code 17
Beginning Fund Balance						649.32 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						63,786.49 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						63,786.49 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						649.32 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	1,875.00	3,450.00
	1510 Interest Earnings	185.91	307.11
	1900 Other Revenue from Local Sources	0.00	263.06
	1982 Summer Session - Driver's Education Fees	2,250.00	1,050.00
	3260 State Driver's Education Reimbursement	4,316.38	3,965.41
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>8,627.29</b>	<b>9,035.58</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2015 Value	2016 Value
	180 Summer School				
		1XXX Instruction			
			1XX Personal Services - Salaries	4,000.00	6,200.00
			2XX Personal Services - Employee Benefits	21.51	31.11
			5XX Other Purchased Services	78.00	74.00
			6XX Supplies and Materials	1,445.46	727.53
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>5,544.97</b>	<b>7,032.64</b>

### Schedule Of Changes Worksheet Fund Code 18

Beginning Fund Balance					32,314.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,035.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,032.64	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	252.06	Less Last Year	0.00	(4b)	252.06	
					252.06	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					34,569.07	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	71.81	134.77
	1910 Rentals	5,200.00	5,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,271.81	5,634.77

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials	2,152.05	1,091.00
			7XX Property and Equipment Acquisition	0.00	5,000.00
		24XX	Support Services - School Administration		
			6XX Supplies and Materials	0.00	1,487.00
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials	0.00	4,910.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,152.05	12,488.00

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					12,152.05 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,634.77 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					12,488.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	11,397.00	Less Last Year	2,152.05	(4b)	9,244.95
					9,244.95 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					14,543.77 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	125.01	204.12
	9710 Residual Equity Transfers In	925.73	12,523.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,050.74	12,727.30

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
	26XX	Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	13,023.87	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				13,023.87	0.00	

Schedule Of Changes Worksheet						Fund Code 21
Beginning Fund Balance						7,580.04 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						12,727.30 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						20,307.34 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	47,302.89	41,584.39
	1190 Penalties and Interest on Taxes	95.48	100.89
	1510 Interest Earnings	10.53	7.06
	1900 Other Revenue from Local Sources	300.00	0.00
	3281 State Technology Aid	1,325.25	1,345.22
	3460 Montana Oil and Gas Tax	705.53	50.28
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>49,739.68</b>	<b>43,087.84</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	1,118.38	6,324.98
			5XX Other Purchased Services	614.88	297.76
			6XX Supplies and Materials	47,591.99	35,714.89
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>49,325.25</b>	<b>42,337.63</b>

#### Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	6,793.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	43,087.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	42,337.63	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      1,503.70      Less Last Year                      7,544.09      (4b)	-6,040.39	
	-6,040.39	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,503.70	(5)





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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 29
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	585.36	829.47	
	1900 Other Revenue from Local Sources	0.00	37.51	
	3460 Montana Oil and Gas Tax	40,275.27	8,204.96	
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>40,860.63</b>	<b>9,071.94</b>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services	0.00	337.97
		5XX	Other Purchased Services	0.00	654.03
		6XX	Supplies and Materials	1,331.30	10,123.38
		7XX	Property and Equipment Acquisition	0.00	10,722.61
	26XX	Operation and Maintenance of Plant Services			
		3XX	Purchased Professional and Technical Services	0.00	14,697.95
		4XX	Purchased Property Services	0.00	538.77
		6XX	Supplies and Materials	0.00	5,530.40
	4XXX	Facilities Acquisition and Construction Services			
		3XX	Purchased Professional and Technical Services	0.00	18,480.00
		7XX	Property and Equipment Acquisition	0.00	11,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>1,331.30</b>	<b>72,085.11</b>

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					102,384.83 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,071.94 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					72,085.11 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	44,063.87	Less Last Year	0.00	(4b)	44,063.87
					44,063.87 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					83,435.53 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 50
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	151,512.67	112,439.50
	1190 Penalties and Interest on Taxes	310.66	319.17
	1510 Interest Earnings	302.55	570.66
	3460 Montana Oil and Gas Tax	2,336.04	1,004.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>154,461.92</b>	<b>114,333.55</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 50	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		51XX	General Obligation Bonds, Special Assessments and Interest			
			840	Principal On Debt	120,000.00	110,711.14
			850	Interest on Debt	21,593.76	19,193.76
			860	Agent Fees/Issuance Costs	300.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				141,893.76	130,204.90	

Schedule Of Changes Worksheet						Fund Code 50
Beginning Fund Balance						15,871.35 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						114,333.55 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						130,204.90 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	43.22	115.67
	1900 Other Revenue from Local Sources	2,154.40	7,003.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,197.62	7,119.31

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			6XX	Supplies and Materials	510.00	1,563.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				510.00	1,563.98	

Schedule Of Changes Worksheet						Fund Code 60
Beginning Fund Balance						8,206.06 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,119.31 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,563.98 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	1,563.98	Less Last Year	510.00	(4b)	1,053.98
						1,053.98 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						14,815.37 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	49,248.99	43,373.12
	1190 Penalties and Interest on Taxes	91.61	102.77
	3445 State Combined Fund School Block Grant	25,249.54	0.00
	3447 SB96 Combined Block Grant Reimbursement	6,014.64	0.00
	3460 Montana Oil and Gas Tax	734.55	327.10

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5301 School Safety and Security Transfer	114,120.00	0.00
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Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

195,459.33 43,802.99

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		3XX Purchased Professional and Technical Services		553.25	0.00
		4XX Purchased Property Services		13,882.80	18,368.20
		5XX Other Purchased Services		0.00	12,024.60
		6XX Supplies and Materials		0.00	288.17
	4XXX Facilities Acquisition and Construction Services				
		3XX Purchased Professional and Technical Services		33,537.36	0.00
		6XX Supplies and Materials		0.00	6,662.68
	52XX Capital Leases or Long Term Notes with Board of Investments				
		840 Principal On Debt		3,905.87	7,934.68
		850 Interest on Debt		249.44	544.80

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190 School Safety Projects

4XXX Facilities Acquisition and Construction Services

7XX Property and Equipment Acquisition	114,120.00	0.00
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1XX Regular Education Programs - Elementary/Secondary

52XX Capital Leases or Long Term Notes with Board of Investments

840 Principal On Debt	3,876.32	0.00
850 Interest on Debt	264.60	0.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

170,389.64 45,823.13



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## Schedule Of Changes Worksheet

**Fund Code 61**

Beginning Fund Balance					46,588.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					43,802.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					45,823.13	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	17,405.80	Less Last Year	11,906.10	(4b)	5,499.70	
					5,499.70	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					50,068.36	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	161,453.92	164,103.21
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>161,453.92</u>	<u>164,103.21</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	153,342.01	163,231.11
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>153,342.01</u>	<u>163,231.11</u>

### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	77,391.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	164,103.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	163,231.11	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	78,263.40	(5)

# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>		<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	0.00	10,901.06
XX	39X	1XXX	112 Certified Teacher Staff Salaries	15,387.96	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	557,815.72	542,325.08
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	2,492.62	6,872.51
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	52,964.14	54,942.39
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	189,120.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	11,000.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	45,640.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	22,528.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	22,528.80

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,509.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	32,441.47
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	80,733.37
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 75%**



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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	56,326.35	0.00	0.00	0.00	0.00
280	1XXX	2XX	4,117.47	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	20,289.55	0.00	0.00	0.00	0.00
<b>Totals</b>			80,733.37	0.00	0.00	0.00	0.00

80,733.37

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0911-55904265

**51 Toole County**

**0911 Shelby H S**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land Improvements	287,186.08	0.00	20,000.00	4,733.00	302,453.08
Buildings	3,741,005.76	0.00	0.00	0.00	3,741,005.76
Machinery and Equipment	1,045,610.86	0.00	21,315.00	0.00	1,066,925.86
Totals at Historical Cost	5,073,802.70	0.00	41,315.00	4,733.00	5,110,384.70
<b>Depreciation</b>					
Improvement Accum	126,782.71	0.00	0.00	0.00	126,782.71
Building Accum	2,594,148.40	0.00	0.00	0.00	2,594,148.40
Machinery and Equipment Accum	668,943.34	0.00	0.00	0.00	668,943.34
Total Accumulated Depreciation	3,389,874.45	0.00	0.00	0.00	3,389,874.45
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,683,928.25	0.00	41,315.00	4,733.00	1,720,510.25

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	95,908.44	0.00	0.00
Operations and Maintenance (26XX)	45,061.20	0.00	0.00
Transportation (27XX)	37,319.86	0.00	0.00
Food Service (31XX)	256.67	0.00	0.00
Extracurricular (34XX, 35XX)	6,936.73	0.00	0.00
Total Depreciation for FY2016	185,482.90	0.00	0.00

\*\*\* Has comment.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0911-55904265

**51 Toole County**

**0911 Shelby H S**

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	113,015.55	0.00	0.00	17,828.99	95,186.56	0.00	95,186.56
Total Governmental Activity							
Non-bond Long-Term Liabilities	113,015.55	0.00	0.00	17,828.99	95,186.56	0.00	95,186.56
<b>Bond(s)</b>							
11/20/2013	925,000.00	0.00	125,000.00	0.00	800,000.00	125,000.00	675,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	925,000.00	0.00	125,000.00	0.00	800,000.00	125,000.00	675,000.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0911-55904265

**51 Toole County**

**0911 Shelby H S**

## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	260,996.92	30,921.52	0.00	291,918.44
Net Pension - TRS	1,284,856.80	0.00	317,854.12	967,002.68